

# FY 2005 CFO Representations for Federal Intragovernmental Activity and Balances

Mark in Green Areas Only

<b>Agency Name</b>		
<b>2-Digit Agency Code</b>		
<b>INSTRUCTIONS:</b> Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Also, enter explanations for exceptions (briefly).  <i>(Please refer to the requirements stated in subsection 4705.70-CFO Procedures for Intragovernmental Activity/Balances.)</i>	<b>"Yes" or "No" or "N/A"</b>	<b>Reason for Exceptions</b>
<b>Section I. General Intragovernmental Reporting Results</b>		
A. Is consistency maintained between the Required Supplemental Information (RSI) in the agency's audited financial statements and the intragovernmental trading partner data from Module 4 of GFRS? If "no", please provide an explanation.		
A.1. Is consistency maintained between the Audited Financial Statement line items and the Closing Package line items? If "no", please provide an explanation.		
B. Review the agency's activity reported under trading partner "00." Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate or Congress.		
C. Did all of the trading partners report Closing Package Intragovernmental activity/balances? If "no" list those Federal program agencies that did not report Closing Package Intragovernmental activity/balances. (Refer to <i>Closing Package Intragovernmental Summary Report by Trading Partner</i> ).		
D. Look at the IRAS-generated Closing Package <i>Intragovernmental Material Differences Report</i> provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.		
E. Is the fourth-quarter data submission versus Closing Package reporting difference greater than 10 percent for each financial statement line item? If "yes", disclose any differences greater than 10 percent.		
F. Did the independent auditors propose any adjustments? If "yes", list any auditor's adjustments waived by management.		
<b>Section II. Explanation of Closing Package Differences</b>		
Attach the completed and signed <i>Closing Package Material Difference/Status of Disposition Certification Report</i> .		